

STATE OF CONNECTICUT  
MUNICIPAL ACCOUNTABILITY REVIEW BOARD  
**SPRAGUE SUBCOMMITTEE**  
SPECIAL MEETING NOTICE AND AGENDA

**Meeting Date and Time:** Thursday, June 10, 2021 9:00 AM – 9:30 PM

**Meeting Location:** This will be a virtual meeting. Meeting materials can be found at <https://portal.ct.gov/OPM/Marb/Sprague-Committee-Meetings-and-Materials>

**Call-in Instructions:** Telephone: (860) 840-2075  
Access Code: 646 918 058

**Agenda**

- I. Call to Order
- II. Approval of Minutes:
  - a. May 6, 2021 Subcommittee Special Meeting
- III. Review, Discussion and Possible Action: Updated 5-Year Plan
- IV. Adjourn

STATE OF CONNECTICUT  
MUNICIPAL ACCOUNTABILITY REVIEW BOARD  
**SPRAGUE SUBCOMMITTEE**  
**SPECIAL MEETING MINUTES**

**Meeting Date and Time:** Thursday, May 6, 2021 10:00 AM – 12:00 PM

**Meeting Location:** This was a virtual meeting. Meeting materials can be found at <https://portal.ct.gov/OPM/Marb/Sprague-Committee-Meetings-and-Materials>

**Call-in Instructions:** Telephone: (860) 840-2075  
Access Code: 377 458 089

**Members in Attendance:** Kimberly Kennison (OPM Secretary designee), Christine Shaw (State Treasurer designee), Mark Waxenberg

**Town Officials in Attendance:** First Selectman Cheryl Blanchard, Superintendent Hull, Michele Demicco, Melissa Sevigny

**OPM Staff in Attendance:** Julian Freund

I. Call to Order

The meeting was called to order at 10:04 AM.

II. Approval of Minutes:

a. March 25, 2021 Subcommittee Special Meeting

Ms. Shaw made a motion to approve the minutes, with a second by Mr. Waxenberg. All voted in favor.

III. Review, Discussion and Possible Action: Labor Contract

a. MEUI Local 506

The proposed agreement covers four employees in the Public Works Department. The prior contract expired June 30, 2020. The term of the successor contract would be July 2020 through June 2023.

The MARB has authority to approve, reject or take no action on the contract. If the MARB chooses to take action, it would have until June 9th. First Selectman Cheryl Blanchard summarized the major provisions in the contract which provides for general wage increases of 2% in each year. Reimbursements for safety shoes and uniforms were increased and a new reimbursement for eyewear was included. Mr. Waxenberg noted that the

comparables illustrate the percentage changes in the salaries for similar positions in other towns. The Town will provide additional comparable data prior to the meeting of the full MARB.

Mr. Waxenberg made a motion with a second by Ms. Shaw to recommend approval of the contract by the full MARB. The motions passed unanimously.

#### IV. Review, Discussion and Possible Action: FY 2022 Recommended Budget

The Town Board of Finance released a proposed FY 2022 Budget in the previous week. The proposed budget would be presented at a public hearing followed by action to approve the budget, or send to referendum, at the annual Town Meeting. Mr. Freund and Ms. Blanchard summarized the proposed budget which is generally in alignment with the previously approved 5-Year Plan. The proposed mill rate increase is somewhat less than previously planned, but generated more revenue because of higher than anticipated grand list growth. The fund balance that results from the projected FY 2021 surplus and the proposed FY 2022 budget exceeds previous projections for Fund Balance.

Ms. Kennison suggested the Town begin assembling a plan for unplanned revenues that are likely to be received from Federal relief funds and State sources over the next year or so. Other members agreed that a plan for use of the funds would be valuable.

A motion was made by Ms. Shaw, with a second by Mr. Waxenberg, to recommend to the full MARB approval of the FY 2022 Budget as proposed. The motion was approved unanimously.

#### V. Review and Discussion: Updated 5-Year Plan

Ms. Kennison noted that the Town included a Draft 5-Year Plan in the meeting materials. The Plan is still in early draft form but was included as context for the budget discussion.

Further revisions or additions to the draft plan should include a description of the assumptions used in the revenue and expenditure projections as well as an exhibit showing projected changes in Fund Balance. Ms. Kennison suggested that the Town incorporate planned transfers to the CNR Fund in order to eliminate the deficit in that fund.

#### VI. Adjourn

Mr. Waxenberg made a motion to adjourn, with a second by Ms. Shaw. The meeting adjourned at 10:35 AM.

**MUNICIPAL ACCOUNTABILITY REVIEW BOARD  
MEMORANDUM**

**To:** Members of the Municipal Accountability Review Board  
**From:** Julian Freund  
**Date:** June 3, 2021  
**Subject:** Town of Sprague 5-Year Plan: FY 2022-2026

***Background***

The MARB statute requires Tier II municipalities to obtain MARB approval of a multi-year recovery plan. In addition, any municipality seeking Municipal Restructuring Funds is required to submit a five-year recovery plan as part of its request for funding.

The Town of Sprague submitted a Draft 5-Year Plan in early May for review by the Sprague Subcommittee in conjunction with review of the Town's Recommended FY 2022 Budget. The FY 2022 Budget, which represents the first year of the 5-Year Plan, was approved by the MARB at its May meeting and subsequently adopted at the annual Town Meeting on May 25.

A revised 5-Year Plan for FY 2022-2026 is expected to be reviewed by the Sprague Subcommittee at a special meeting prior to the full MARB meeting on June 10, 2021. The revisions made to the Draft Plan following Subcommittee review consist of the following:

- Addition of a section explaining the assumptions used for revenue and expenditure projections
- Addition of a plan for addressing the deficit in the Capital Non-Recurring Fund (CNR)

***Summary of FY 2022 – FY 2026 5-Year Plan***

Assumptions: The Town's updated 5-Year Plan is based on assumptions that are generally consistent with the assumptions used in prior plans. The grand list is updated to reflect actual growth in the October 2020 grand list, and, as was the case in prior versions of the Plan, assumes no growth in the out-years. Mill rate increases are included in each year of the Plan, but have been reduced from prior Plans as a result of the unanticipated grand list growth in the October 2020 grand list. State Aid is held flat throughout the five-year period consistent with prior versions of the Plan.

As the detailed explanation of the assumptions illustrates, the expenditure assumptions from prior plans are carried forward into the updated Plan. Projected Debt Service payments have been updated to reflect the Town's fall 2020 bond issue.

CNR Fund Balance: As previously report, the Town has been carrying a deficit in the CNR Fund, which is estimated to be about \$535,000 by 6/30/21. The 5-Year Plan addresses the deficit by direction a portion of each year's projected surplus to the CNR Fund.

Fund Balance: The resulting Fund Balance projections, as shown in the last page of the 5-Year Plan, exceed the targets as shown in the most recent approved Plan. The Fund Balance exhibit shows that, following a significant surplus in FY 2020 and anticipated for FY 2021, the Town's Fund Balance stabilizes and is projected to grow consistently over the five year period. Fund Balance reaches 4.8% of expenditures by the final year.

## Town of Sprague 5-Year Plan: FY 2022-2026 Assumptions

### Summary Comparison of Major Assumptions to Previous 5-Year Plan

Assumptions	FY20 – FY24 Plan	FY21 – FY25 Plan	FY22 – FY26 Plan
Grand List Growth	FY20: 1.0%  FY21 – FY24: 0%	FY21: 0.4% (Oct. '19 grand list)  FY22 – FY25: 0%	FY22: 1.6% (Oct. '20 grand list)  FY23 – FY26: 0%
Mill Rates	FY20: 34.75 FY21: 35.75 FY22: 36.25 FY23: 36.75 FY24: 37.25	FY20: 34.75 FY21: 35.75 FY22: 36.25 FY23: 36.75 FY24: 37.50 FY25: 38.25	FY20: 34.75 FY21: 35.75 FY22: 36.00 FY23: 36.50 FY24: 37.25 FY25: 38.00 FY26: 38.25
Tax Collection Rate	97.00%	97.00%	97.00%
State Aid	ECS: Increase \$50,000/year  Other: Level funding	No increases assumed for any sources of State Aid	No increases assumed for any sources of State Aid
Salaries	2% per year	TH Employees: 1% per year PW Employees: 2% per year	TH Employees: 1% per year PW Employees: 2% per year
Resident Trooper Program	2% per year	2% per year	2% per year
Employee Health	FY20: 8.9%  FY21-24: 5.0% per year	FY21: 6.3% (Partnership rate)  FY22-25: 7% per year	FY22: 3.0% (Partnership rate) plus anticipated changes in participation  FY23-26: 7% per year
Other Insurances	5% per year	5% per year	5% per year
Education Expenditures	\$50,000 increase per year  (corresponds to ECS projection)	FY21: 2.5%  FY22-25: 1.5% per year	FY22-26: 1.5% per year

## Town of Sprague 5-Year Plan: FY 2022-2026 Assumptions

### Explanation of Major Assumptions

#### Grand List Growth

Grand List growth assumptions have been modified in the updated 5-Year Plan to reflect actual growth on the October 2020 grand list. The out-years of the plan assume no new grand list growth, based on input from the Town Assessor. This is consistent with the assumption in the previously adopted 5-Year Plan. Historical Grand List data is provided in the following table.

<b>Net Grand List</b>	<b>FY 2017 Oct. 2015</b>	<b>FY 2018 Oct. 2016</b>	<b>FY 2019* Oct. 2017*</b>	<b>FY 2020 Oct. 2018</b>	<b>FY 2021 Oct. 2019</b>	<b>FY 2022 Oct. 2020</b>
Real Estate	138,145,710	138,001,900	134,625,910	134,799,230	134,741,044	135,738,596
Motor Vehicle	18,650,290	19,141,150	19,333,870	19,688,670	20,245,920	21,178,845
Personal Property	12,427,132	12,442,410	8,346,150	8,335,020	8,513,100	9,206,235
Total Net Assessment	169,223,132	169,585,460	162,305,930	162,822,920	163,500,064	166,123,676
Change vs Prior Year	-0.90%	0.21%	-4.29%	0.32%	0.42%	1.60%

\* Revaluation

#### Mill Rates

The projected mill rates for FY 2022 through FY 2026 are annually .25 mills lower than those included in the previously adopted 5-Year Plan due to an unplanned increase in the FY2022 Grand List. The mill rate for the final year of the plan is 38.25, representing a total increase of 2.5 mills or 7.0% over the current mill rate of 35.75.

<b>Projected Mill Rates</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>
Mill Rate	36.00	36.50	37.25	38.00	38.25

#### Tax Collection Rate

The tax collection rate is assumed to be 97.0% throughout the five year period. Historical tax collection rates are shown in the table below.

	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Budgeted</b>	<b>FY 2022 Budgeted</b>
Tax Collection Rate				
Collection Rate	97.8%	97.7%	97.0%	97.0%

#### State Aid

State Aid is assumed to be level funded throughout the five year period. The previous plan assumes the possibility of an economic downturn and will limit the State's ability to provide additional funding for the foreseeable future. The current plan assumes the same possibility.

## Town of Sprague 5-Year Plan: FY 2022-2026 Assumptions

### Salaries/Wages

Salary projections in FY 2022 represent the combined effect of a 1% wage increase for Town Hall employees and 2% wage increase for Public Works based on their union contract. The out-years of the Plan assume wage increases of 1%.

### Resident Trooper

Resident Trooper expense in FY 2022 are based on guidance provided by State Police Troop E. Increases in subsequent years are projected at 2% per year to be consistent with annual increases.

### Employee Health Insurance

The Town participates in the State Partnership program for employee health insurance. For FY 2022, rates are based on the Partnership published rates for July 2022 which include a 3% rate increase for New London County in addition to anticipated increases in employee participation. Rates are assumed to increase by 7% per year in the out-years.

### Other Insurances

Other Insurances include general liability, property insurance and Workers Compensation. These insurances are assumed to increase by 5% per year.

<b>Other Insurances</b>	<b>Actual FY 2017</b>	<b>Actual FY 2018</b>	<b>Actual FY 2019</b>	<b>Actual FY 2020</b>	<b>Projected FY 2021</b>
Other Insurances	\$91,501	\$90,127	\$89,165	\$90,350	\$97,098

### Education Expenditures

Education Expenditures for FY 2022 increase by 1.5% in FY 2022 based on the Recommended Budget. For FY 2022 – FY 2026, Education expenditures are assumed to increase by 1.5% per year. The table below depicts actual Education expenditures since FY 2015. With the exception of the budget overrun anomaly in FY 2018, year over year increases in Education expenditures have been under 2.5% per year. On an annualized basis, the increase from FY 2015 expenditures to the projected FY 2021 expenditures is 1.6% per year.

<b>Fiscal Year</b>	<b>BOE Actual Expenditures</b>	<b>Change vs Prior Year</b>
2015	\$ 6,009,968	
2016	\$ 6,118,467	1.8%
2017	\$ 6,231,500	1.8%
2018	\$ 7,008,180	12.5%
2019	\$ 6,248,091	-10.8%
2020	\$ 6,351,287	1.7%
2021	\$ 6,503,595	2.4%

Sources: FY2015-2020: Town Financial Statements  
FY 2021: Projected as of May 2021

## Town of Sprague 5-Year Plan: FY 2022-2026 Assumptions

### Transfer to CNR to Eliminate Fund Deficit

Beginning in FY2022, the Town intends to transfer a portion of its originally budgeted surplus (70%) to the CNR fund to help eliminate the fund deficit over a span of four to six years. The fund deficit as of FY2020 as reported in the annual financial statements was (\$635,189). In FY2021, the Town recouped approximately \$100,000 in previous year financing expenses through its issuance of bonds bringing the deficit balance to (\$535,189). As stated in the plan for FY2022 through FY2026, the Town intends to transfer \$355,749 to CNR from the General Fund's originally budgeted surplus through annual transfers.

Fiscal Year	Initial Budgeted GF Surplus	Transfer to CNR (70%)	Updated GF Surplus
2022	\$ 178,840	\$ 125,188	\$ 53,652
2023	\$ 107,669	\$ 75,368	\$ 32,301
2024	\$ 57,073	\$ 39,951	\$ 17,122
2025	\$ 55,543	\$ 38,880	\$ 16,663
2026	\$ 109,089	\$ 76,362	\$ 32,727





TOWN OF SPRAGUE  
 OPERATING BUDGET  
 5-YEAR PLAN  
 FY2022 - FY2026

FY2022  
 5-Year Plan Update  
 5.25.2021

	A	B	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
		TOWN OF SPRAGUE	Actual	Projected	Year 1	Year 2	Year 3	Year 4	Year 5						
			2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026						
4	EXPENDITURE TOTALS														
178	DETAIL BREAKDOWN OF GENERAL GOVERNMENT														
179	6000	<b>BOARD OF SELECTMEN</b>	<b>90,966</b>	<b>91,227</b>	<b>81,864</b>	<b>82,636</b>	<b>83,416</b>	<b>84,703</b>	<b>85,499</b>						
180	-1	First Selectman	40,100	40,400	40,804	41,212	41,624	42,040	42,461						
181	-2	Selectman	1,200	1,200	1,200	1,200	1,200	1,200	1,200						
182	-3	Selectman	1,100	1,200	1,200	1,200	1,200	1,200	1,200						
183	-4	Office supplies, meetings, misc.	1,260	1,260	1,260	1,260	1,260	1,260	1,260						
184	-5	Mileage	1,672	1,500	1,000	1,000	1,000	1,500	1,500						
185	-6	Executive Assistant	45,209	45,667	36,400	36,764	37,132	37,503	37,878						
186	-7	Stipends for Additional Board Participation	425	-	-	-	-	-	-						
187															
188	6005	<b>ELECTIONS</b>	<b>11,407</b>	<b>23,007</b>	<b>20,550</b>	<b>20,614</b>	<b>20,679</b>	<b>20,744</b>	<b>20,810</b>						
189	-1	Elections - Salaries	3,643	6,100	6,409	6,473	6,538	6,603	6,669						
190	-2	Elections - Misc	7,764	16,907	14,141	14,141	14,141	14,141	14,141						
191															
192	6010	<b>BOARD OF FINANCE</b>	<b>188</b>	<b>188</b>	<b>188</b>	<b>188</b>	<b>188</b>	<b>188</b>	<b>188</b>						
193	-2	Town reports, supplies, brochures	188	188	188	188	188	188	188						
194															
195	6011	<b>AUDITING</b>	<b>18,137</b>	<b>20,000</b>	<b>23,200</b>	<b>23,700</b>	<b>24,200</b>	<b>24,700</b>	<b>25,200</b>						
196															
197	6012	<b>BOOKKEEPER</b>	<b>29,012</b>	<b>29,392</b>	<b>29,677</b>	<b>29,965</b>	<b>30,255</b>	<b>30,549</b>	<b>30,845</b>						
198	-1	Salary	27,902	28,492	28,777	29,065	29,355	29,649	29,945						
199	-2	Support	1,110	900	900	900	900	900	900						
200															
201	6015	<b>TAX ASSESSOR</b>	<b>23,312</b>	<b>25,425</b>	<b>25,287</b>	<b>25,511</b>	<b>25,737</b>	<b>25,965</b>	<b>26,196</b>						
202	-1	Salary	22,591	22,165	22,387	22,611	22,837	23,065	23,296						
203	-4	Travel expense	41	300	300	300	300	300	300						
204	-5	Education & Dues	-	280	100	100	100	100	100						
205	-6	Sup. post., pricing manuals, repair/maint	680	1,680	1,500	1,500	1,500	1,500	1,500						
206	-7	Mapping	-	1,000	1,000	1,000	1,000	1,000	1,000						
207															
208	6025	<b>TAX COLLECTOR</b>	<b>29,951</b>	<b>28,907</b>	<b>27,965</b>	<b>28,236</b>	<b>28,509</b>	<b>28,785</b>	<b>29,064</b>						
209	-1	Salary	26,532	26,797	27,065	27,336	27,609	27,885	28,164						
210	-2	DMV Charge Delinquent MV	-	-	-	-	-	-	-						
211	-4	Misc. supplies, school	514	700	700	700	700	700	700						
212	-5	Postage	2,905	1,410	200	200	200	200	200						
213															
214	6030	<b>TOWN TREASURER</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>						
215															
216	6035	<b>TOWN COUNSEL &amp; FINANCIAL ADVISOR</b>	<b>26,670</b>	<b>21,000</b>	<b>27,000</b>	<b>27,000</b>	<b>27,000</b>	<b>27,000</b>	<b>27,000</b>						
217	-1	Town Counsel	20,691	20,000	20,000	20,000	20,000	20,000	20,000						
218	-2	Financial Advisor	5,979	1,000	7,000	7,000	7,000	7,000	7,000						
219															
220	6040	<b>TOWN CLERK</b>	<b>51,444</b>	<b>53,170</b>	<b>53,671</b>	<b>54,177</b>	<b>54,687</b>	<b>55,203</b>	<b>55,724</b>						
221	-1	Salary	49,561	50,057	50,558	51,064	51,574	52,090	52,611						
222	-2	Office supplies, misc.	789	1,463	1,463	1,463	1,463	1,463	1,463						
223	-3	Dog Licenses	220	350	350	350	350	350	350						
224	-4	School	745	900	900	900	900	900	900						
225	-5	Micro filming (security)	129	400	400	400	400	400	400						
226															
227	6045	<b>TELEPHONE SERVICES/DSL/WEBSITE</b>	<b>11,840</b>	<b>11,500</b>	<b>12,056</b>	<b>12,056</b>	<b>12,056</b>	<b>12,056</b>	<b>12,056</b>						
228															
229	6050	<b>POOL SECRETARIES</b>	<b>57,744</b>	<b>58,781</b>	<b>59,368</b>	<b>59,963</b>	<b>60,562</b>	<b>61,168</b>	<b>61,780</b>						
230	-1	Salary - Assistant Town Clerk	22,411	23,614	23,850	24,089	24,329	24,573	24,818						
231	-2	Salary - Land Use Clerk	35,333	35,167	35,519	35,874	36,233	36,595	36,961						
232															
233	6055	<b>TOWN OFFICE BUILDING</b>	<b>34,771</b>	<b>37,322</b>	<b>37,522</b>	<b>37,718</b>	<b>37,919</b>	<b>38,123</b>	<b>38,332</b>						
234	-1	Janitorial Services	10,569	9,822	9,822	10,018	10,219	10,423	10,632						
235	-2	Supplies, Maintenance	2,164	2,000	2,000	2,000	2,000	2,000	2,000						
236	-3	Heat Town Hall Facilities	8,454	11,500	11,000	11,000	11,000	11,000	11,000						
237	-4	Lights Town Hall Facilities	8,313	9,000	9,700	9,700	9,700	9,700	9,700						
238	-5	Repair & Renovation	5,271	5,000	5,000	5,000	5,000	5,000	5,000						
239															
240	6060	<b>GRANTS/CONTRACTS MANAGER</b>	<b>15,541</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>						
241	-1	Salary	15,005	-	-	-	-	-	-						
242	-2	Workshops, Seminars	150	-	-	-	-	-	-						
243	-3	Misc. Supplies, Subscription, Postage	278	-	-	-	-	-	-						
244	-4	Mileage	108	-	-	-	-	-	-						
245															
246	6100	<b>PLANNING &amp; ZONING COMMISSION</b>	<b>18,245</b>	<b>20,797</b>	<b>18,870</b>	<b>18,944</b>	<b>19,018</b>	<b>19,093</b>	<b>19,169</b>						
247	-1	Zoning Enforcement Officer	7,225	7,297	7,370	7,444	7,518	7,593	7,669						
248	-2	Technical Assistant-Planner	11,020	13,500	11,500	11,500	11,500	11,500	11,500						
249	-5	Secretarial & Other Services	-	-	-	-	-	-	-						
250															
251	6111	<b>LAND USE</b>	<b>406</b>	<b>800</b>	<b>500</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>800</b>						
252															
253	6115	<b>ECONOMIC DEVELOPMENT</b>	<b>-</b>	<b>900</b>	<b>225</b>	<b>900</b>	<b>900</b>	<b>900</b>	<b>900</b>						
254															



**TOWN OF SPRAGUE  
OPERATING BUDGET  
5-YEAR PLAN  
FY2022 - FY2026**

FY2022  
5-Year Plan Update  
5.25.2021

	A	B	N	P	R	T	V	X	Z
		TOWN OF SPRAGUE	Actual	Projected	FY	FY	FY	FY	FY
			2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
255	6120	<b>CONSERVATION COMMISSION</b>	<b>823</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>
256	-2	Training Workshop	-	100	100	100	100	100	100
257	-4	Miscellaneous, signage	823	1,000	1,000	1,000	1,000	1,000	1,000
258									
259	6150	<b>CONSERVATION/WETLANDS ENFORCEMENT OFFICER</b>	<b>7,018</b>	<b>6,500</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
260									
261	6200	<b>HIGHWAYS</b>	<b>377,885</b>	<b>360,335</b>	<b>387,530</b>	<b>392,117</b>	<b>396,795</b>	<b>401,567</b>	<b>406,434</b>
262	-1	General Maintenance	61,072	45,000	45,000	45,000	45,000	45,000	45,000
263	-2	Public works salaries	227,950	203,035	229,330	233,917	238,595	243,367	248,234
264	-3	Storm - Misc.o/t labor	13,209	26,200	26,200	26,200	26,200	26,200	26,200
265	-4	Boots & Clothing	1,700	1,600	2,500	2,500	2,500	2,500	2,500
266	-5	Storm - Materials	23,838	27,500	27,500	27,500	27,500	27,500	27,500
267	-6	Roadway Pavement Management	36,054	40,000	40,000	40,000	40,000	40,000	40,000
268	-7	Town Garage	5,257	8,000	8,000	8,000	8,000	8,000	8,000
269	-8	Stormwater Fees/Testing (Phase II)	8,305	8,500	8,500	8,500	8,500	8,500	8,500
270	-10	Drug & Alcohol Testing	500	500	500	500	500	500	500
271									
272	6202	<b>TREE MAINTENANCE</b>	<b>15,246</b>	<b>18,300</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
273	-1	Tree Warden	2,250	2,250	2,250	2,250	2,250	2,250	2,250
274	-2	Tree Warden - Training Seminars	180	350	350	350	350	350	350
275	-3	Tree Pruning, Removal, replacement	12,437	15,300	12,000	12,000	12,000	12,000	12,000
276	-4	Mileage	379	400	400	400	400	400	400
277									
278	6205	<b>STREET LIGHTING</b>	<b>15,392</b>	<b>17,000</b>	<b>18,500</b>	<b>18,500</b>	<b>18,500</b>	<b>18,500</b>	<b>18,500</b>
279									
280	6300	<b>SOCIAL SECURITY</b>	<b>55,244</b>	<b>56,110</b>	<b>56,184</b>	<b>57,308</b>	<b>58,454</b>	<b>59,623</b>	<b>60,815</b>
281									
282	6310	<b>DEFERRED COMPENSATION</b>	<b>16,273</b>	<b>16,471</b>	<b>15,421</b>	<b>15,421</b>	<b>15,421</b>	<b>15,421</b>	<b>15,421</b>
283									
284	6400	<b>REGIONAL PLANNING AGENCIES</b>	<b>38,232</b>	<b>38,861</b>	<b>38,553</b>	<b>38,553</b>	<b>38,553</b>	<b>38,553</b>	<b>38,553</b>
285	-1	TVCCA	1,000	1,000	1,000	1,000	1,000	1,000	1,000
286	-2	Council of Governments	1,641	1,641	1,641	1,641	1,641	1,641	1,641
287	-3	Soil & Water Conservation	300	300	300	300	300	300	300
288	-4	Womens Center	250	250	250	250	250	250	250
289	-5	Uncas Health District	19,262	19,674	19,956	19,956	19,956	19,956	19,956
290	-6	CT Conference of Municipalities	2,032	2,032	2,032	2,032	2,032	2,032	2,032
291	-7	Norwich Probate Court	2,124	2,124	2,124	2,124	2,124	2,124	2,124
292	-8	Council of Small Towns (COST)	725	725	725	725	725	725	725
293	-9	Quinebaug Walking Weekends	-	175	175	175	175	175	175
294	-10	SSAC of Eastern CT	300	300	300	300	300	300	300
295	-11	Southeastern CT Enterprise Region (SECTER)	1,419	1,540	1,044	1,044	1,044	1,044	1,044
296	-12	Regional Animal Control	9,179	9,100	9,006	9,006	9,006	9,006	9,006
297									
298	6500	<b>INSURANCE</b>	<b>199,518</b>	<b>236,445</b>	<b>260,938</b>	<b>276,835</b>	<b>293,740</b>	<b>311,718</b>	<b>330,840</b>
299	-1	General Town	28,448	29,133	41,002	43,052	45,205	47,465	49,838
300	-2	Fire Department	16,537	16,690	17,191	18,051	18,953	19,901	20,896
301	-4	Water & Sewer Plants	7,566	7,982	8,222	8,633	9,065	9,518	9,994
302	-5	CIRMA (Workers Comp.)	33,848	39,343	38,205	40,115	42,121	44,227	46,438
303	-6	Employee Medical Insurance	109,169	139,347	152,368	163,034	174,446	186,657	199,723
304	-7	Employee Insurance Waiver	3,950	3,950	3,950	3,950	3,950	3,950	3,950
305									
306	6600	<b>POLICE DEPARTMENT</b>	<b>196,340</b>	<b>177,665</b>	<b>184,767</b>	<b>188,346</b>	<b>191,997</b>	<b>195,721</b>	<b>199,520</b>
307	-1	Resident Trooper Program	177,860	167,982	175,006	178,506	182,076	185,718	189,432
308	-2	Overtime (See revenue account 5200-13)	15,212	5,000	5,000	5,000	5,000	5,000	5,000
309	-3	Dare Program	215	300	300	300	300	300	300
310	-4	Supplies & misc.	234	500	500	500	500	500	500
311	-5	School Crossing Guards	2,819	3,883	3,961	4,040	4,121	4,203	4,288
312									
313	6605	<b>FIRE DEPARTMENT</b>	<b>118,661</b>	<b>120,290</b>	<b>120,290</b>	<b>120,290</b>	<b>120,290</b>	<b>120,290</b>	<b>120,290</b>
314	-1	Vehicle Maintenance	22,907	24,000	24,000	24,000	24,000	24,000	24,000
315	-2	Fixed Expenses	37,607	36,300	36,300	36,300	36,300	36,300	36,300
316	-3	Truck Supplies	7,400	7,550	7,550	7,550	7,550	7,550	7,550
317	-4	Station Maintenance	8,523	11,200	11,200	11,200	11,200	11,200	11,200
318	-5	Training	10,114	14,500	14,500	14,500	14,500	14,500	14,500
319	-6	Business Expenses	13,630	14,140	14,140	14,140	14,140	14,140	14,140
320	-7	Equipment Maintenance	18,480	12,600	12,600	12,600	12,600	12,600	12,600
321	-8	Capital Expenses	-	-	-	-	-	-	-
322									
323	6610	<b>EMERGENCY MANAGEMENT/LEPC</b>	<b>3,954</b>	<b>4,030</b>	<b>4,030</b>	<b>4,030</b>	<b>4,030</b>	<b>4,030</b>	<b>4,030</b>
324	-1	Salary Director	2,200	2,200	2,200	2,200	2,200	2,200	2,200
325	-4	Capital Expenses	-	-	-	-	-	-	-
326	-5	Training Expense	500	500	500	500	500	500	500
327	-6	Equipment Maintenance	754	830	830	830	830	830	830
328	-8	Local Emergency Plan Chairperson (LEPC)	500	500	500	500	500	500	500
329									
330	6615	<b>FIRE MARSHAL/BURNING OFFICIAL</b>	<b>10,913</b>	<b>11,729</b>	<b>10,875</b>	<b>10,955</b>	<b>11,036</b>	<b>11,118</b>	<b>11,200</b>
331	-1	Salary	8,767	8,854	8,000	8,080	8,161	8,242	8,325
332	-2	Office expenses, education, misc.	1,521	2,250	2,250	2,250	2,250	2,250	2,250
333	-4	Burning Official	625	625	625	625	625	625	625
334									



**TOWN OF SPRAGUE  
OPERATING BUDGET  
5-YEAR PLAN  
FY2022 - FY2026**

FY2022  
5-Year Plan Update  
5.25.2021

	A	B	N	P	R	T	V	X	Z
		TOWN OF SPRAGUE	Actual	Projected	FY	FY	FY	FY	FY
			2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
335	6620	<b>BUILDING OFFICIAL</b>	<b>20,047</b>	<b>21,466</b>	<b>21,662</b>	<b>21,861</b>	<b>22,061</b>	<b>22,264</b>	<b>22,468</b>
336	-1	Salary	19,471	19,666	19,862	20,061	20,261	20,464	20,668
337	-2	Mileage	264	800	800	800	800	800	800
338	-3	Membership fees	79	250	250	250	250	250	250
339	-6	Education, Training, Misc.	233	250	250	250	250	250	250
340	-7	Office Supplies, Code volumes	-	500	500	500	500	500	500
341									
342	6625	<b>BLIGHT ENFORCEMENT OFFICER</b>	<b>3,658</b>	<b>3,891</b>	<b>3,927</b>	<b>3,963</b>	<b>4,000</b>	<b>4,037</b>	<b>4,074</b>
343	-1	Salary	3,555	3,591	3,627	3,663	3,700	3,737	3,774
344	-2	Mileage	-	150	150	150	150	150	150
345	-3	Postage	103	150	150	150	150	150	150
346									
347	6700	<b>SANITATION &amp; WASTE REMOVAL</b>	<b>77,830</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>
348	-2	Materials & Misc.	312	5,000	5,000	5,000	5,000	5,000	5,000
349	-3	Recycling	77,518	65,000	65,000	65,000	65,000	65,000	65,000
350									
351	6702	<b>WASTE MANAGEMENT</b>	<b>50,431</b>	<b>63,000</b>	<b>63,000</b>	<b>63,000</b>	<b>63,000</b>	<b>63,000</b>	<b>63,000</b>
352									
353	6810	<b>COMMISSION ON AGING</b>	<b>86,853</b>	<b>65,481</b>	<b>66,660</b>	<b>67,390</b>	<b>68,027</b>	<b>68,673</b>	<b>69,328</b>
354	-1	Salary - Coordinator	26,017	31,574	29,764	30,062	30,362	30,666	30,973
355	-2	Municipal Agent	120	200	100	200	200	200	200
356	-4	Office, supplies, misc.	5,141	1,740	1,200	1,200	1,200	1,200	1,200
357	-5	Elevator contract	2,425	2,515	2,601	2,692	2,786	2,884	2,985
358	-6	Programs	2,631	3,000	2,000	2,000	2,000	2,000	2,000
359	-7	Van Driver/Bus Driver - 1	13,826	-	3,500	3,535	3,570	3,606	3,642
360	-7a	Van Driver/Bus Driver-2	18,823	19,452	20,496	20,701	20,908	21,117	21,328
361	-8	Senior Center Aide	7,651	-	-	-	-	-	-
362	-9	Vehicle Expenses	10,219	7,000	7,000	7,000	7,000	7,000	7,000
363									
364	6950	<b>CAPITAL PROJECTS</b>	<b>12,403</b>	<b>14,700</b>	<b>14,700</b>	<b>14,700</b>	<b>14,700</b>	<b>14,700</b>	<b>14,700</b>
365	-1	Repairs to Central Plant	9,013	6,000	6,000	6,000	6,000	6,000	6,000
366	-2	Engineering Fees	3,390	8,700	8,700	8,700	8,700	8,700	8,700
367									
368	7000	<b>PARKS &amp; PLAYGROUND (BoS)</b>	<b>3,730</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>750</b>
369									
370	7002	<b>RECREATION COMMISSION</b>	<b>13,578</b>	-	-	-	-	-	-
371	-1	Recreation Salaries	13,578	-	-	-	-	-	-
372	-2	Recreation Supplies	-	-	-	-	-	-	-
373									
374	7003	<b>RECREATION FACILITIES</b>	<b>1,751</b>	<b>1,825</b>	<b>1,825</b>	<b>1,825</b>	<b>1,825</b>	<b>1,825</b>	<b>1,825</b>
375	-2	Electricity	1,751	1,825	1,825	1,825	1,825	1,825	1,825
376									
377	7004	<b>RECREATION EVENTS</b>	<b>5,388</b>	<b>5,150</b>	<b>3,650</b>	<b>3,650</b>	<b>3,650</b>	<b>3,650</b>	<b>3,650</b>
378	-1	Three Villages Fall Festival	3,293	3,500	2,000	2,000	2,000	2,000	2,000
379	-2	Earth Day	-	400	400	400	400	400	400
380	-3	Youth Year Long Activity	1,612	500	500	500	500	500	500
381	-4	Shetucket River Festival	222	250	250	250	250	250	250
382	-8	Other/Indoor Soccer	261	500	500	500	500	500	500
383									
384	7005	<b>OTHER RECREATION PROGRAMS (BoS)</b>	<b>-</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>
385	-1	Sprague/Franklin/Canterbury Little League	-	1,250	1,250	1,250	1,250	1,250	1,250
386									
387	7010	<b>GRIST MILL</b>	<b>15,278</b>	<b>20,643</b>	<b>15,572</b>	<b>15,655</b>	<b>15,741</b>	<b>15,830</b>	<b>20,922</b>
388	-1	Supplies, Maintenance	333	850	850	850	850	850	850
389	-2	Elevator Maintenance	2,221	7,443	2,372	2,455	2,541	2,630	2,722
390	-3	Heat & Lights	7,594	7,850	7,850	7,850	7,850	7,850	7,850
391	-4	Grist Mill Cleaner	5,130	4,500	4,500	4,500	4,500	4,500	4,500
392									
393	7012	<b>HISTORICAL MUSEUM</b>	<b>3,218</b>	<b>200</b>	<b>2,130</b>	<b>2,130</b>	<b>2,130</b>	<b>2,130</b>	<b>2,130</b>
394	-1	Museum Clerk	2,991	-	1,930	1,930	1,930	1,930	1,930
395	-14	Sprague Historical Society	227	200	200	200	200	200	200
396									
397	7015	<b>LIBRARY</b>	<b>58,910</b>	<b>67,764</b>	<b>83,402</b>	<b>84,135</b>	<b>84,875</b>	<b>85,623</b>	<b>86,378</b>
398	-1	Librarian Assistant - 1	6,970	10,000	13,414	13,548	13,684	13,820	13,959
399	-10	Library Director	21,384	28,160	28,441	28,725	29,013	29,303	29,596
400	-11	Programs	2,312	2,500	2,500	2,500	2,500	2,500	2,500
401	-12	Staff Development	85	500	500	500	500	500	500
402	-13	State Library/Conn Membership	350	550	550	550	550	550	550
403	-2	Books & DVDs	6,813	4,500	4,500	4,500	4,500	4,500	4,500
404	-3	Supplies, misc.	1,361	2,054	2,054	2,054	2,054	2,054	2,054
405	-4	Librarian Assistant - 4	7,694	9,000	13,936	14,075	14,216	14,358	14,502
406	-5	Librarian Assistant - 5	7,271	5,500	6,707	6,774	6,842	6,910	6,979
407	-6	Librarian Assistant - 6	4,670	5,000	10,800	10,908	11,017	11,127	11,239
408									



**TOWN OF SPRAGUE  
OPERATING BUDGET  
5-YEAR PLAN  
FY2022 - FY2026**

FY2022  
5-Year Plan Update  
5.25.2021

A	B	N	P	R	T	V	X	Z
2	TOWN OF SPRAGUE	Actual	Projected	FY	FY	FY	FY	FY
3		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
409	7100 MISCELLANEOUS	34,457	16,968	17,875	17,875	17,875	17,875	17,875
410	-10 Newsletter - Salaries	3,056	50	-	-	-	-	-
411	-11 Bank Fees	5	43	-	-	-	-	-
412	-12 Newsletter- Misc.	3,943	500	500	500	500	500	500
413	-2 War Memorial/Lords Bridge Gazebo	614	675	675	675	675	675	675
414	-3 Cemeteries, Vets Graves	474	700	700	700	700	700	700
415	-4 Contingent Fund	2,999	3,000	3,000	3,000	3,000	3,000	3,000
416	-5 Memorial Day Celebration	38	-	1,000	1,000	1,000	1,000	1,000
417	-6 Legal Ads	15,495	11,000	12,000	12,000	12,000	12,000	12,000
418	-8 Unemployment Compensation	7,833	1,000	-	-	-	-	-
419								
420	7150 SPRAGUE WATER & SEWER AUTHORITY	8,078	8,500	8,500	8,500	8,500	8,500	8,500
421	-1 Water & Sewer Public Services	8,078	8,500	8,500	8,500	8,500	8,500	8,500
422								
423	7200 COMPUTER SERVICE/OFFICE MACHINES	50,690	53,966	57,577	58,053	58,535	59,021	59,512
424	-1 Town Clerk	12,992	9,850	10,150	10,252	10,354	10,458	10,562
425	-2 Tax Collector	7,100	9,031	9,622	9,718	9,815	9,914	10,013
426	-3 Assessor/Building Inspector	12,317	12,730	15,387	15,541	15,696	15,853	16,012
427	-4 Selectmen/Treasurer	1,494	1,000	1,000	1,000	1,000	1,000	1,000
428	-5 Equipment Maintenance	4,206	7,000	7,000	7,070	7,141	7,212	7,284
429	-6 Supplies - Server Support - Virus Renewal	5,000	5,000	5,000	5,000	5,000	5,000	5,000
430	-7 Paychex Services	3,111	3,200	3,225	3,225	3,225	3,225	3,225
431	-8 Library Support	2,524	4,124	4,162	4,204	4,246	4,288	4,331
432	-9 Mail System	743	708	708	708	708	708	708
433	-10 Fixed Asset Inventory	1,203	1,323	1,323	1,336	1,350	1,363	1,377
434								
435	7255 SHARED SERVICES W/SCHOOL	-	-	-	-	-	-	-
436								
437	<b>OPERATING BUDGET</b>	<b>1,923,833</b>	<b>1,905,206</b>	<b>1,973,010</b>	<b>2,004,998</b>	<b>2,037,161</b>	<b>2,071,146</b>	<b>2,111,028</b>
438								
439	7300 DEBT - INTEREST PAYMENT	178,325	229,095	291,875	264,475	245,675	227,500	207,900
440	-14 2005 Bonds: Land Acquisition and Roads	24,750	20,500	20,500	12,000	12,000	12,000	-
441	-15 2009 Bonds: Roads, Roof, Fire Truck; ADA; Truck; Pump	23,900	19,200	14,800	10,500	6,300	2,100	-
442	-16 2013 Bonds-Variou Purposes	129,675	115,675	103,675	93,675	83,675	74,300	74,300
443	-17 2020 Bonds - Various Purposes	-	73,720	152,900	148,300	143,700	139,100	133,600
444								
445								
446	7305 DEBT - PRINCIPAL PAYMENT	700,000	731,839	560,000	550,000	550,000	550,000	410,000
447	-14 2005 Bonds: Land Acquisition and Roads	85,000	85,000	85,000	80,000	80,000	80,000	-
448	-15 2009 Bonds: Roads, Roof, Fire Truck; ADA; Truck; Pump	125,000	110,000	110,000	105,000	105,000	105,000	-
449	-16 2013 Bonds-Variou Purposes	350,000	350,000	250,000	250,000	250,000	250,000	250,000
450	-16 2020 Bonds - Various Purposes	140,000	186,839	115,000	115,000	115,000	115,000	160,000
451								
452		878,325	960,934	851,875	814,475	795,675	777,500	617,900
453								
454	7360 Operating Transfer CNR Fund	8,000	22,000	22,000	22,000	22,000	22,000	22,000
455	7370 Transfer to Eliminate CNR Fund Deficit	-	-	125,188	75,368	39,951	38,880	76,362
456	7400 Non-Budgetary Expenditures	-	-	-	-	-	-	-
457	7600 GAAP Accrued Payroll & CWF	-	-	-	-	-	-	-
458	Total General Town Expenditures	2,810,158	2,888,140	2,972,073	2,916,841	2,894,787	2,909,526	2,827,290
459	7500 Total Board of Education Expenditures	6,351,287	6,503,595	6,787,139	6,888,946	6,992,280	7,097,164	7,203,622
460	<b>TOTAL SPRAGUE BUDGET</b>	<b>9,161,445</b>	<b>9,391,735</b>	<b>9,759,212</b>	<b>9,805,787</b>	<b>9,887,067</b>	<b>10,006,890</b>	<b>10,030,911</b>



**TOWN OF SPRAGUE  
OPERATING BUDGET  
5-YEAR PLAN  
FY2022 - FY2026**

FY2022  
5-Year Plan Update  
5.25.2021

	A	B	N	P	R	T	V	X	Z
	TOWN OF SPRAGUE		Actual	Projected	FY	FY	FY	FY	FY
			2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
461									
462		<b>REVENUES</b>							
463		<b>TAXES</b>	<b>5,952,079</b>	<b>6,107,539</b>	<b>6,241,789</b>	<b>6,322,359</b>	<b>6,443,214</b>	<b>6,564,069</b>	<b>6,604,354</b>
464	5000-1	Current Taxes	5,498,351	5,669,773	5,801,039	5,881,609	6,002,464	6,123,319	6,163,604
465	5000-2	Current Year Interest and Lien Fees	25,953	20,000	20,000	20,000	20,000	20,000	20,000
466	5000-3	Prior Years Tax	109,819	125,000	125,000	125,000	125,000	125,000	125,000
467	5000-4	Prior Years Interest & Lien Fees	32,086	35,000	35,000	35,000	35,000	35,000	35,000
468	5000-5	Current Supplemental Motor Vehicle Tax	89,129	72,000	72,000	72,000	72,000	72,000	72,000
469	5000-6	Firefighter Tax Abatement (contra)	-	(11,250)	(11,250)	(11,250)	(11,250)	(11,250)	(11,250)
470	5000-7	PILOT Solar Farm	200,435	200,000	200,000	200,000	200,000	200,000	200,000
471	5000-8	Tax & Applic. Refunds (contra)	(3,377)	(2,894)	-	-	-	-	-
472	5000-9	Tax Overpayments Ret'd (contra)	(117)	(90)	-	-	-	-	-
473									
474		<b>STATE GRANTS - SCHOOL</b>	<b>2,666,736</b>	<b>2,660,052</b>	<b>2,668,094</b>	<b>2,668,094</b>	<b>2,668,094</b>	<b>2,668,094</b>	<b>2,668,094</b>
475	5100-1	Education Block Grant (ECS)	2,666,736	2,660,052	2,668,094	2,668,094	2,668,094	2,668,094	2,668,094
482									
483		<b>STATE GRANTS - LOCAL</b>	<b>596,909</b>	<b>598,212</b>	<b>582,822</b>	<b>582,822</b>	<b>582,822</b>	<b>582,822</b>	<b>582,822</b>
484	5200-1	Telecomm. Property Grant Tax	5,222	5,544	5,221	5,221	5,221	5,221	5,221
485	5200-2	Munic. Rev. Sharing Account - Municipal Projects	386,528	386,528	386,528	386,528	386,528	386,528	386,528
486	5200-3	Munic. Rev. Sharing [formerly Property Tax Relief Grant]	-	-	-	-	-	-	-
487	5200-4	PILOT State Property	6,156	6,156	6,156	6,156	6,156	6,156	6,156
488	5200-5	Mashantucket Pequot Grant	17,479	17,479	17,479	17,479	17,479	17,479	17,479
489	5200-6	Veterans Tax Relief	2,576	2,574	1,876	1,876	1,876	1,876	1,876
490	5200-7	Disability Exemption Reimbursement	581	691	870	870	870	870	870
491	5200-8	Elderly Property Exemption/Freeze	-	-	-	-	-	-	-
492	5200-10	Judicial 10th Circuit	2,760	500	1,000	1,000	1,000	1,000	1,000
493	5200-11	SLA - Emergency Mgmt. Agency	2,764	-	2,800	2,800	2,800	2,800	2,800
494	5200-13	State Police O/T Reimb (ref. 6600-2)	15,410	15,000	-	-	-	-	-
495	5200-14	Town Aid Roads (TAR)	151,738	152,349	152,349	152,349	152,349	152,349	152,349
496	5200-16	Elderly and Disabled Transportation Grant	5,695	11,391	8,543	8,543	8,543	8,543	8,543
497									
498		<b>LOCAL REVENUES</b>	<b>95,089</b>	<b>140,160</b>	<b>92,650</b>	<b>92,650</b>	<b>92,650</b>	<b>92,650</b>	<b>92,650</b>
499	5300-1	Interest Income	3,214	1,500	3,000	3,000	3,000	3,000	3,000
500	5300-2	License & Permit Fees	840	3,500	1,000	1,000	1,000	1,000	1,000
501	5300-3	Building Permit Fees	20,152	45,000	25,000	25,000	25,000	25,000	25,000
502	5300-4	Dog License Fees	982	1,500	1,500	1,500	1,500	1,500	1,500
503	5300-5	Sundry Receipts	160	400	400	400	400	400	400
504	5300-6	Recording Land Records, Maps, etc	14,941	17,000	10,000	10,000	10,000	10,000	10,000
505	5300-8	Conveyance Tax	22,235	41,000	17,000	17,000	17,000	17,000	17,000
506	5300-9	Copies-Fax Machine	6,950	5,000	5,000	5,000	5,000	5,000	5,000
507	5300-10	Permit Fees, P&Z, Inland & Wetlands	3,465	2,500	3,500	3,500	3,500	3,500	3,500
508	5300-11	Reimbursement of Legal Fees	-	-	-	-	-	-	-
509	5300-12	Versailles Sewer Assessments	-	-	-	-	-	-	-
510	5300-13	Landfill Receipts	19,316	20,000	23,000	23,000	23,000	23,000	23,000
511	5300-14	Newsletter	1,532	1,500	2,000	2,000	2,000	2,000	2,000
512	5300-15	Marriage Licenses	192	160	150	150	150	150	150
513	5300-16	Sportsmans Licenses	84	150	150	150	150	150	150
514	5300-17	Farmland Preservation	1,026	950	950	950	950	950	950
515									
516		<b>MISC REVENUES</b>	<b>875,958</b>	<b>121,000</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>
517	5400-1	SCRRA Subsidy	3,238	2,000	2,000	2,000	2,000	2,000	2,000
518	5400-3	Insurance Claims/Rebates	-	-	-	-	-	-	-
519	5400-4	Sale of Assets	-	-	-	-	-	-	-
520	5400-5	Other Revenues	831,781	74,000	-	-	-	-	-
521	5400-6	Waste Management	40,939	45,000	52,000	52,000	52,000	52,000	52,000
522									
523		<b>INTERGOVERNMENTAL TRANSFERS</b>	<b>70,371</b>	<b>68,508</b>	<b>68,508</b>	<b>65,234</b>	<b>63,409</b>	<b>61,718</b>	<b>61,718</b>
524	5500-1	Water Improvement - Principal S&W Dept.	-	-	-	-	-	-	-
525	5500-2	Water Improvement - Interest S&W Dept.	-	-	-	-	-	-	-
526	5500-3	Prin. Subsidy from S & W for Resv. Dam Proj.	45,000	45,000	45,000	45,000	45,000	45,000	45,000
527	5500-4	Int. Subsidy from S & W for Resv. Dam Proj.	25,371	23,508	23,508	20,234	18,409	16,718	16,718
528	5500-5	Other	-	-	-	-	-	-	-
529									
530		<b>OTHER MISC REVENUES</b>	<b>-</b>	<b>73,720</b>	<b>105,000</b>	<b>52,929</b>	<b>-</b>	<b>-</b>	<b>-</b>
531	5600	Non-Budgetary Income	-	-	-	-	-	-	-
532	5700	Appro. from Undesig. Fund Balance	-	-	-	-	-	-	-
533	5800	Transfer in of Capitalized Interest for Bond Interest	-	73,720	105,000	52,929	-	-	-
534									
535		<b>TOTAL REVENUE</b>	<b>10,257,142</b>	<b>9,769,191</b>	<b>9,812,863</b>	<b>9,838,088</b>	<b>9,904,189</b>	<b>10,023,353</b>	<b>10,063,638</b>
536									
537		<b>Total General Town Expenditures</b>	<b>2,810,158</b>	<b>2,888,140</b>	<b>2,972,073</b>	<b>2,916,841</b>	<b>2,894,787</b>	<b>2,909,526</b>	<b>2,827,290</b>
538	7500	<b>Total Board of Education Expenditures</b>	<b>6,351,287</b>	<b>6,503,595</b>	<b>6,787,139</b>	<b>6,888,946</b>	<b>6,992,280</b>	<b>7,097,164</b>	<b>7,203,622</b>
539		<b>TOTAL EXPENDITURES</b>	<b>9,161,445</b>	<b>9,391,735</b>	<b>9,759,212</b>	<b>9,805,787</b>	<b>9,887,067</b>	<b>10,006,690</b>	<b>10,030,911</b>
540									
541		<b>SURPLUS / (SHORTFALL)</b>	<b>1,095,697</b>	<b>377,456</b>	<b>53,651</b>	<b>32,301</b>	<b>17,122</b>	<b>16,663</b>	<b>32,727</b>
542									
543		<b>MILL RATES</b>	<b>34.75</b>	<b>35.75</b>	<b>36.00</b>	<b>36.50</b>	<b>37.25</b>	<b>38.00</b>	<b>38.25</b>
544									

**Town of Sprague**  
**Fund Balance Projections as Shown in Each 5-Year Plan**

**General Fund Balance Projections in \$\$**

<b>FY Ending</b>	<b>6/30/2019</b>	<b>6/30/2020</b>	<b>6/30/2021</b>	<b>6/30/2022</b>	<b>6/30/2023</b>	<b>6/30/2024</b>	<b>6/30/2025</b>	<b>6/30/2026</b>
Actual/Projected Fund Balance	(819,291)	(48,306)	329,150					
<i>Draft FY22-FY26</i>				382,802	415,103	432,225	448,888	481,615
Updated 5-Yr Plan FY21-FY25		(95,923)	(786)	182,272	202,386	221,471	239,230	
Original 5-Yr Plan FY20-FY24	(790,320)	79,771	206,475	497,450	905,954	876,479		

**General Fund Balance Projections as % of Expenditures**

<b>FY Ending</b>	<b>6/30/2019</b>	<b>6/30/2020</b>	<b>6/30/2021</b>	<b>6/30/2022</b>	<b>6/30/2023</b>	<b>6/30/2024</b>	<b>6/30/2025</b>	<b>6/30/2026</b>
Actual/Projected Fund Balance	-9.0%	-0.5%	3.5%					
<i>Draft FY22-FY26</i>				3.9%	4.2%	4.4%	4.5%	4.8%
Updated 5-Yr Plan FY21-FY25		-1.0%	0.0%	1.9%	2.1%	2.2%	2.4%	
Original 5-Yr Plan FY20-FY24	-8.7%	0.8%	2.2%	5.2%	9.5%	9.1%		